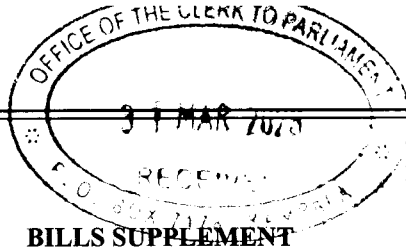


BILLS
SUPPLEMENT No. 2



27th March, 2026

BILLS SUPPLEMENT

to The Uganda Gazette No. 33, Volume CXIX, dated 27th March, 2026

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Bill No. 4

Stamp Duty (Amendment) Bill

2026

THE STAMP DUTY (AMENDMENT) BILL, 2026

MEMORANDUM

The object of this Bill is to amend the Stamp Duty Act, Cap.339 to require persons carrying on the business of financial services to file a monthly return; to require a taxpayer to retain documents subject to stamp duty for a period of at least five years; and to amend Schedule 2 to the Act to revise the stamp duty payable on transfers and motor vehicle registration.

MATIA KASAIJA (MP),

Minister of Finance, Planning and Economic Development.

A Bill for an Act

ENTITLED

THE STAMP DUTY (AMENDMENT) ACT, 2026

An Act to amend the Stamp Duty Act, Cap. 339, to require persons carrying on the business of financial services to file a monthly return; to require a taxpayer to retain documents subject to stamp duty for a period of at least five years; and to amend Schedule 2 to the Act to revise the stamp duty payable on transfers and motor vehicle registration.

BE IT ENACTED by Parliament as follows:

1. Commencement

This Act shall come into force on 1st July, 2026.

2. Amendment of Stamp Duty Act

The Stamp Duty Act, in this Act referred to as the principal Act is amended by inserting immediately after section 7 the following-

“7A. Persons carrying on business of financial services to file returns

(1) A person carrying on the business of financial services shall file monthly returns with the Commissioner General of all sums received in respect of stamp duty paid on the instruments.

(2) On the basis of the monthly returns filed under subsection (1), the Commissioner General shall ascertain that the person has paid the proper duty.

(3) Where a person fails to file the returns under this section, the person shall pay simple interest of two percent of the duty payable for every month during which the failure continues.”

3. Amendment of section 62 of principal Act

Section 62 of the principal Act is amended-

(a) by renumbering section 62 as subsection (1);

(b) by inserting immediately after subsection (1) the following-

“(2) A person required to maintain a document or record referred to under subsection (1), shall retain the document or record for a period of at least five years from the date the document or record was generated.”

4. Amendment of Schedule 2 to principal Act

The principal Act is amended in Schedule 2 –

(a) by substituting for item 63(a) the following-

“63. Transfer—	3%”
(a)of the total value	

(b) by inserting immediately after item 66 the following-

“67. Registration or transfer of-	
(a) motorcycle, tricycle or quadricycle;	50,000/=
(b) any other motor vehicle.	200,000/=”